IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 7TH AUGUST 2007 / 16TH SRAVANA 1929

WP(C).No. 24096 of 2007(R)

PETITIONER:

M/S COCHIN KAGAZ LATD.,
THAIKKATTUKARA, ALUVA, REPRESENTED BY
ITS MANAGING DIRECTOR, K.K.JOY.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE,
MATTANCHERY.

2. THE DEPUTY TAHASILDAR,
REVENUE RECOVERY, ALUVA.

3. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

4. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/08/2007, THE COURT ON 07/08/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.24096 of 2007

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Dated this the 7th day of August, 2007.

JUDGMENT

Since prayer is only for instalment facility and liability is essentially purchase tax due under Section 5A of the KGST Act, W.P. is disposed of granting ten equal monthly instalments to the petitioner to clear the arrears of tax due for 1999-2000 and 2000-2001, first of which will be paid on or before 15.9.2007 and the balance on or before the 15th day of nine succeeding months. Exts.P2 to P5 recovery proceedings will be kept in abeyance for payment as above and in the event of default in payment of any instalment, the instalment facility will stand cancelled and respondents can recover the full arrears. If payments are made voluntarily without default, no collection charges should be recovered. Petitioner can make payment directly to the Assessing Officer and produce the receipt before the recovery authorities for closing the RR after arrears are cleared.

C.N.RAMACHANDRAN NAIR
Judge

pms